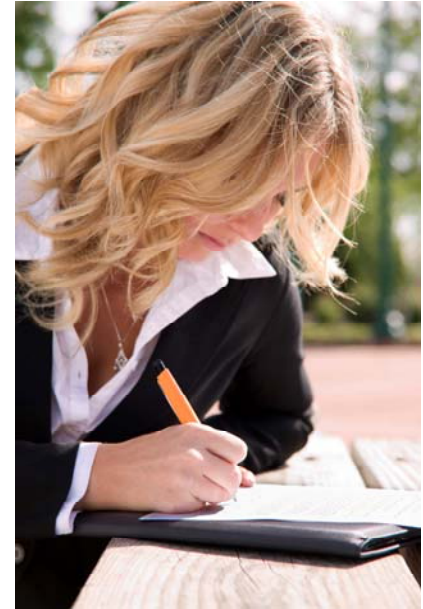


Appeals

- If a citation is issued, a *Warning Notice* or a *Notice of Violation* is mailed by the Excise Taxes Division.
- Taxpayer appeal rights are described in the *Notice*.
- A written request to appeal must be received within 10 days from the date of the *Notice*.
- If the request is not received timely, the appeal may not be granted and the violation will remain on record.



Appeals

- There are two levels of appeals.
- The first level of appeal is a conference conducted by a Hearing Officer of the Excise Taxes Division.
- A representative of the Investigations Division is included in these conferences.
- All appeal conferences are conducted by telephone.



Appeals

A *Notice of Decision* is mailed by the Excise Taxes Division within 4 to 6 weeks after the first level appeal conference.



- If there is disagreement with the outcome of the first level decision, the decision may be appealed within 10 days from the date of the *Notice* for a second level conference.
- The second level conference is held by the Appeals Division of the BOE.

Appeals

- The Appeals Division will issue a *Notice of Decision* of the outcome of the second level appeal conference.
 - The decision of this appeal conference is final unless the outcome is a revocation or a fine over \$2,500.
 - Revocations and fines over \$2,500 may be appealed for a hearing before the BOE's elected Board.
 - The Board Hearing is the final step of the appeal process with the BOE.
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